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THE INEQUALITIES OF REAL ESTATE ASSESSMENTS IN BARTON,
ELLIS, AND RUSSELL COUNTIES FOR 1959

A Thesis Presented to the Graduate Faculty
of the Fort Hays Kansas State College in
Partial Fulfillment of the Requirements for
the Degree of Master of Science

by

Robert C. Gibler

Fort Hays Kansas State College

July, 1960

Date

7-18-60

Approved

Richard Levitt
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ABSTRACT OF THESIS

Student: Robert C. Gibler, 2408 Walnut Drive, Great Bend, Kansas.

Thesis Title: The Inequalities of Real Estate Assessments in Barton, Ellis, and Russell Counties for 1959.

THE PROBLEM:

This study of the administration of real estate property taxation was made to point out the inequalities and to suggest improvements to modernize the tax system.

METHODS AND PROCEDURES EMPLOYED:

All real estate property sales for the year 1959 in the three counties were obtained and examined. The General Statutes of Kansas were also read and examined in regard to assessment and taxation. The writer also obtained interviews with the personnel in all three counties, and also information from the state Property Valuation Department at Topeka, Kansas. Records of the real estate valuations in each of the separate counties were read and examined.

SUMMARY AND FINDINGS:

Much of the real property that is being assessed is undervalued. There are not only inequalities between the counties but also between the townships. Rural property is being assessed at a higher percentage in two counties than is urban property.

It is recommended that new state laws be passed so as to set a standard of value below true value and have all counties assess at this one level. It is also recommended that the deputy assessor be done away with thus, having one full-time assessor for the entire tax district. This full-time assessor should be appointed and meet certain qualifications with regard to training and experience. A competitive examination should be given to all who hold this office.

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CHAPTER I

INTRODUCTION

Purpose of the Study

The assessment of real property within the counties of Kansas is the most often used and most often abused tax on the county level. It is common knowledge that much real estate property within the county level is often poorly assessed or unequally assessed by the deputy assessors on the township level. It is difficult to say just how unequal the assessment of real estate is on the county level. Many counties try to place a low valuation upon real property so as to escape payment of their fair and just share of the Kansas State Property Tax levies.

In making this study the writer would like to bring forth some of the inequities resulting from the real property assessment procedure. The tax upon real estate in counties is a proportional tax. Thus, if everyone is not assessed at a certain percentage of true value of their property one person will be paying more taxes than another. The real test of uniformity between individuals does not lie in determining whether all properties are assessed at 100 per cent of true value. If all properties are assessed at 25 per cent, 50 per cent, or 75 per cent or any other percentage, then the resulting tax will be spread proportionately among the taxpayers.

In addition to pointing out the inequalities, this study provides information about the administration of the real estate and the

persons who aid in the administration of the tax. The writer does not intend to place criticism against anyone or any local group of persons.

Limitations of the Study

In pointing up the inequalities of real estate assessment the writer choose to limit the study to three counties Barton, Ellis, and Russell. The study was also confined to the year 1959. Records have been obtained from the Kansas State Property Valuation Department at Topeka, Kansas of the Real Estate Assessment Ratio Study. The reports date back from 1933 to 1959. The writer will make note of the studies in the Appendix section of this report.

The writer has not attempted to study the oil producing properties assessments. No attempt was made to study the assessment made by the state of Kansas. Property assessed by the state includes such items as railroad, public utility, and property not wholly located within one county. The state has its own assessors who assess this property. The deputy assessors do not assess this property. The state takes care of the assessment and the county then collects the tax directly from the company or corporation.

It should be pointed out that where a ratio study of this type is used it is still necessary to determine true value or an approximation of true value in order to develop a ratio. The development of a ratio between true value and assessed value is sometimes difficult. During a depression there is not much buying or selling of property, and often by forced sale. Also in times of inflation and fast building times no one knows what the true value of property is worth.

It is essential that the period covered by the sales values have not fluctuated much, because if values have fluctuated the ratios will reflect the variations. It should also be remembered that any individual sale may be above or below the market in the sense that we do not have a perfect buyer-seller situation in each bona fide sale.

The sales sampling method appears to be a sound and scientific way to correct local assessments. However, it is not without limitations and difficulties. One of the most obvious is that not all sales are good indications of market value. Sales of this nature include forced sales, distress sales, and sales to relatives.

Another limitation is that the property sold may not be representative of all property in the district. A good sample must be well representative of all the real property in the taxing district. In the case of properties, it may be that most of the sales are small or residential properties, or the assessor's bias may have appeared in his assessment of large properties. This difficulty may be offset by a classification of properties and by sampling each class separately, such as rural and urban property.

Other limitations include an insufficient number of sales in such property as business and rural real property to establish a ratio. Also an exchange of real estate properties may have taken place so that no actual market price is determinable.

History of Real Estate Tax

Real estate taxes are levied upon land and improvements to land. Sometimes the land and the buildings are assessed separately, although

in many states both must be taxed at the same rate. Land comprises the bulk of taxable value in rural areas, whereas the buildings constitute a larger proportion of the total value of urban real estate. The value of farm land is a function both of its productivity and its closeness to markets, whereas the price of urban land depends upon its site. In the cities high priced land is generally used for retail trade and other commercial projects, residential areas being confined to land of lesser value. Thus real estate is divided by both social and economic factors into residential and commercial areas.

The main ground used for distinction between land and buildings is that land as a site exists independent of human effort, whereas buildings are capital created by working, saving, investing, and risk taking. Real estate property tax in the United States was originally used by states and local governments, but it is now used predominantly only by the latter.

Prior to 1900 the general property tax was the main source of revenue for state governments, but since then states have gradually withdrawn from this field in favor of other sources. The property tax has remained the chief source of revenue for local governments which since 1902, have continued to take in the neighborhood of 90 per cent of all property taxes levied. The percentage of property tax revenues to total revenues, however, has declined slightly because of new sources of total revenue, because of aids received from the state and federal government, and because of income, sales, and other taxes collected by the state and shared with the local community.

However, so long as the smaller governmental units raise their own revenues, they are obligated to rely on real estate taxes, supplementary sums from other sources or revenue, and grants from the state and federal government. A wide variation exists in the practices of the several counties with regard to uniformity of valuation and assessments; the various jurisdictions assess real property at different percentages of market value thus, causing inequalities of taxation.¹

The property tax is a proportional tax based upon the amount of property owned. Thus, because the real estate tax must be used by the local units of government to derive their source of revenue it must be shared equally by all of the taxpayers to be a fair tax. The rate of taxation is derived by dividing the total levy by the tax base. If real estate is valued at market value, the base will be higher and the tax rate lower than if rated at only a percentage of its value. Thus, if there is going to be a revaluation of real estate to a higher percentage of true value the levies will have to be lower because too much revenue would be collected.

General property tax is used as the source of whatever revenue is needed by each unit of government to finance its operation above and beyond its income from other sources. Thus, the writer is interested in seeing that the general property tax is carried out in its most efficient manner.

¹Walter A. Morton, Housing Taxation (Madison, Wisconsin: The University of Wisconsin Press, 1930), p. 85.

The general property tax from its early history was regarded as the best objective test of the ability to pay. This was due to the fact that wealth was measured in the amount of real estate held. In pioneer agricultural communities the value of property therefore served as the base for most tax measures. However, in the transition from a simple to a more complex economy involving corporate structures and different varieties of intangible wealth, many well known theoretical and administrative defects arose.

Property taxes are the main support of local governments and, in addition, provide about six per cent of state revenues. Property taxes have tended to concentrate on real estate, because of outright exemption on intangibles and other personal property. Urban real estate constitutes the largest percentage of taxable property in the states. With these main points one can readily see why the property tax must not be overlooked as an important source of revenue.

The property tax has the merit that it constitutes an independent source of revenue that can be applied with fair facility by municipalities; indeed it is practically the only tax that can be directly administered by many of the smaller units of government. Land is a gift of nature and its value is largely the product of population growth and community development. This forms the basis of Henry George's tax. His theory was that land had economic value and a single tax upon this type of property to tax away the economic rent of the land.

Small local governmental units are unlikely to have expert assessors. Whether they are elected or appointed, due to the factors of

little professional training, are poorly paid, and spend only a small part of their time on the job. It is generally agreed that his situation can be remedied by the consolidation of smaller taxing units and by the employment of trained assessors on a full-time professional basis. Appointment on a merit basis would go far towards eliminating political pressures and towards encouraging the development of specialist in urban, rural, industrial, and other types of property assessment.²

The property tax is perhaps the most familiar aspect of public finance in the United States. It has yielded more revenue than any other single tax. It is one of the oldest taxes in our revenue system. It reaches the largest group of direct taxpayers and it is almost the only important tax administered by local officials.³

General property tax is a tax upon property in general without differentiation according to class or characteristics. The concept embraces three elements: first, all property is taxed as a homogeneous mass; second, the entire mass of property is assessed or valued for taxation according to a uniform rule; third, all property within any taxing jurisdiction is taxed at the same rate.⁴

²State and Local Taxes, Department of Research Publication No. 80. Washington D. C.: American Federation of Labor and Congress of Industrial Organizations, 1958, p. 29.

³Assessment Organization and Personnel, (Chicago: 1941), p. 33.

⁴R. A. Selegman (ed.), Encyclopaedia of the Social Sciences (New York: The Macmillan Company, 1931), p. 602.

The property tax in Kansas is an ad valorem tax, meaning that the tax is based on the value of the objects subject to tax. The first step in the administration of the property tax is to discover the value of all taxable property in the state. The process of valuing property for the purposes of taxation is known as assessment. This process is conducted by local assessing officials but is controlled by the Property Valuation Department in Topeka, Kansas. The amount of property taxes a local unit can levy depends upon the assessed value of property in the unit or the tax base and the local tax rate.

A property tax is levied on all property in the state except certain properties exempted by state constitutional and statutory law. These exemptions will be discussed later in the report. For purposes of taxation the property is classified into three major categories. First, real property which is land and any houses, buildings and other improvements on the land. Second, tangible personal property which includes such things as automobiles, jewelry, farm animals and implements, musical instruments, radios and television sets, and all tangible possessions belonging to a person except real estate. Third, intangible property which is money in all of its forms, including bills of credit.

From 1876 until 1955 in regard to property assessment by the local units of government remained fundamentally unchanged in Kansas. Township trustees, elected biennially, were ex officio township assessors. Personal property was assessed as of March 1st of each year, with the actual assessment process requiring approximately a month. Until

1918, real estate was assessed biennially, and from that year until 1956, quadrennially. The legal goal of the assessor has been the determination of true or market value of all property. The law has never defined and still does not indicate operational procedures for determining true value.⁵

The United States Bureau of Census estimates that during 1953 the property tax supplied 54.6 per cent of total county revenues in Kansas and 53.6 per cent of total city revenues. From territorial days until 1925, the property tax was the principal source of income to the state government as well as to local governments of Kansas.⁶

The county is now the basic unit of assessment in Kansas. Each county has a county assessor who is responsible for supervising the assessment process within the county. The physical task of assessing property is primarily the duty of deputy assessors who are appointed by the county assessor and elected township trustee. Each deputy assessor is assigned to an assessment district which may encompass an entire township, an entire city of the first or second class, or a subdivision of a township or city district.

Tax Exempt Property

All real and personal property in the state of Kansas is subject

⁵Lawrence A. Leonard, "Property Taxation in Kansas an Historical Analysis," National Tax Journal, Vol. XI. No. 3 (September, 1958), 263.

⁶Marcene Grimes, State Supervision of County and City Revenues in Kansas (Lawrence, Kansas: University of Kansas Publications, 1956), p. 1.

to taxation, unless specifically exempted. The General Statutes of Kansas 1949 express which class of property shall be exempted.

1. All buildings used exclusively as places of public worship, as public schoolhouses, or both, shall not be subject to taxation. This includes all furniture, books, and grounds not exceeding ten acres.

2. All lands used exclusively as graveyards or cemeteries.

3. Buildings and parts of buildings belonging to scientific, literary, and benevolent associations, if used for such purposes are exempted along with five acres owned and occupied by such institutions.

4. Money and credits belonging exclusively to universities, colleges, academies shall not be taxed.

5. Property which belongs to the state of Kansas or the United States Government is tax exempt.

6. Property belonging to any county, city, town or school district, except lands bid off for counties or cities at tax sales, is not taxable.

7. Works, machinery, and fixtures belonging to and owned by the city for conveying water to the city, shall be non taxable.

8. All equipment used for fire-fighting shall not be assessed.

9. There shall be a personal property tax exemption of \$200.00.

10. The wearing apparel of every person shall be exempted.

11. Public libraries shall be exempted from taxation.

12. Family libraries not exceeding in value \$50.00 shall be non taxable.

13. The reserve or emergency funds of fraternal or beneficiary

societies authorized to do business in the state of Kansas shall be exempted.⁷

The writer has made no attempt to study the exemptions because by being exempted this property escapes taxation. Thus, with these exemptions a lot of real estate in the counties are escaping taxation every year. A county with a high exemption rate of property is merely making another county pay a higher proportionate share of the ad valorem taxes to the state. However, most of the exemptions perform a public service and if not performed the state governments may have to perform them. If the governments were taxed it would be merely taking the money from one pocket and placing it in the other.

numbered as districts 1, 2, and 3. Then, each commissioner district is represented in county governmental affairs by a member of this commission; and this individual is called the county commissioner. The office of county commissioner is an elective office and the term is for four years. When a vacancy in the office of a county commissioner occurs, the remaining commissioners then have the duty to appoint a resident from the vacant district to fill the office until the next general election or until his successor is duly qualified.

To represent a commissioner district the individual must be a resident of that district. No person holding any state, county, township, or city office, or any employee, officer or stockholder in any railway, or railroad company, in which the county owns stock shall be

⁷General Statutes of Kansas (Annotated) 1949, Fred Voiland Jr., State Printer, Topeka, Kansas, 1950, paragraph 79-201, p. 2535.
General Statutes of Kansas (Annotated) 1950, Fred Voiland Jr., State Printer, Topeka, Kansas, 1950, paragraphs 79-201, 79-202, 79-203, p. 643.

CHAPTER II

REAL ESTATE ASSESSMENT PROCEDURES

The administration of the real estate taxes centers around the county clerk, deputy assessors, and the county commissioners. The duty rests with these officers to locate the property, assess it, and if need be have it equalized.

County Commissioners

Authority to assess the property located in the county must come from the county commissioners. The laws of Kansas require that each county shall be divided into three commission districts to be numbered as districts 1, 2, and 3. Thus, each commissioner district is represented in county governmental affairs by a member of this commission; and this individual is called the county commissioner. The office of county commissioner is an elective office and the term is for four years. When a vacancy in the office of a county commissioner occurs, the remaining commissioners then have the duty to appoint a resident from the vacant district to fill the office until the next general election or until his successor is duly qualified.¹

To represent a commission district the individual must be a resident of that district. No person holding any state, county, township, or city office, or any employee, officer or stockholder in any railway, or railroad company, in which the county owns stock shall be

¹General Statutes of Kansas (Annotated) 1949, Fred Voiland Jr., State Printer, Topeka, Kansas, 1950, paragraphs 19-201, 19-202, 19-203, p. 643.

eligible to the office of county commissioner of a county in this state.²

The statutes of Kansas provides that the county commissioners in all counties which have more than 8,000 inhabitants shall meet in regular sessions at the county seat of the county on the first Monday in each month during the year. The commission may also meet in special sessions at the request of the chairman or at the request of two members on the board, as often as the interest and business of the county may demand. If the business of the county can be handled properly in quarterly meetings, then the board can meet on the first Monday in January, April, July, and October of each year.³

In 1959 the county commissioners for Barton County were Mr. Wilfred B. Marquis, Mr. Gary C. Brown, and Mr. Wilbur C. Bryant. Mr. Marquis lives in Hoisington, Kansas, and is a retired farmer. In 1959 he was 59 years old and had 12 years of education. Mr. Marquis is the oldest member of the board having served a period of 7 years. He had no previous experience as a county commissioner.

Mr. Brown, who lives in Great Bend, Kansas, has served as a county commissioner since January 1956. In 1959 Mr. Brown was 60 years old. Mr. Brown is a retired farmer. He is a high school graduate and attended college for two years.

Mr. Bryant lives in the city of Ellinwood, Kansas and lists his

²General Statutes of Kansas (Annotated) 1949, op. cit., Paragraph 19-205, p. 643.

³Ibid. Paragraph 19-206, p. 644.

occupation as a retired farmer. He was 59 years old in 1959 and has 10 years of education plus some training school work. Mr. Bryant also took office in January of 1956.⁴

The county commissioners of Ellis County in 1959 were Mr. A. J. Niernberger, Mr. Philip Gottschalk, and Mr. Wendelin J. Braun. Mr. Braun represents district number 1, and Mr. Gottschalk and Mr. Niernberger represent districts number 2 and 3 respectively.

Mr. Niernberger lives in Ellis, Kansas and lists his occupation as a bulk dealer for an oil company. He has served as county commissioner since January 1958. In 1959 Mr. Niernberger was 58 years old. He is a high school graduate and attended one year of business college after his high school days.

Mr. Braun, who is from Victoria, Kansas, took office as county commissioner in January of 1957. He was 51 years old and had 12 years of education as of 1959. He had no previous experience as a county commissioner.

Mr. Gottschalk took office as county commissioner in January of 1957. He is a farmer and businessman and in 1959 he was 52 years old. Mr. Gottschalk has 12 years of education and has lived for 39 years in Ellis County. He too had no previous experience as a county commissioner before holding this office.⁵

⁴This information was obtained in an interview with County Commissioners Mr. Wifred B. Marquis and Mr. Wilber C. Bryant, at the Barton County Courthouse on June 27, 1960.

⁵This information was obtained in an interview with Mr. A. J. Niernberger, County Commissioner, at the Ellis County Courthouse on June 24, 1960.

In Russell county during the year 1959 the county commissioners were Mr. Fred Shaffer, Mr. Otto Eulert, and Mr. E. L. Dougherty. Mr. Shafer, who is from Russell, Kansas has served as a county commissioner since January 1953. He was county clerk of Russell County for 4 years before taking the job of county commissioner. This is his second term as county commissioner with 7 years experience. In 1959 Mr. Shaffer was 57 years old. He lists his present occupation as a farmer and rancher and has completed 10 years of education.

Mr. Eulert took office in January of 1958 and has served for a period of two years. He lives in the city of Paradise, Kansas and lists his occupation as a rancher and farmer. Mr. Eulert was 60 years old in 1959. In checking his background, the writer found that Mr. Eulert has an elementary education with some correspondant courses.

Mr. Dougherty in 1959 was serving his seconded term as county commissioner. He has been an active farmer and school teacher in the county for many years. In 1959 he was 64 years old. Mr. Dougherty educational background has been extensive holding several degrees from colleges.⁶

The county commissioners of the several counties is a powerful group in the administration of the real estate taxes. The laws of the state of Kansas state that the county commissioners have the power to: First, apportion and order the levying of taxes as provided by law, and to borrow upon the credit of the county a sum sufficient for the erec-

⁶This information was obtained in an interview with County Commissioners, Mr. Fred Shaffer and Mr. Otto Eulert, at the Russell County Courthouse on June 27, 1960.

tion of county buildings, or to meet the current expenses of the county in case of a deficit in county revenue. Second, to represent the county and have care of the county property, and the management of the business and concerns of the county in all cases where there is no other provision by law.⁷

In Barton County the county commissioners meet on Mondays, Tuesday, and Thursday of every week. The county commissioners of Ellis County meet ever Monday and Friday. Russell county commissioners due to its small size meets only on Monday afternoon of each week.

County Clerk

The office of county clerk is one of the most important offices within the county. It is here in this office that the tax rolls are kept and the real estate tax administration carried out. The county clerk is the person in charge of all the deputy county assessors.

A county clerk is elected for a term of two years; and in counties with a population of less than 65,000 persons, the county clerk acts as ex officio county assessor. The county assessor must have been a resident and taxpayer of the county in which he is elected for a perriod of not less than four years previous to the date of being elected.⁸

⁷General Statutes of Kansas (Annotated) 1949, op. cit., Paragraph 19-212, p. 644.

⁸Ibid. Paragraph 19-401 p. 653.

Duties of the county clerk are outlined by the laws of Kansas in Section 19-401 of the General Statutes of Kansas 1949. First, install and maintain such records and data relating to all property in the county, taxable and exempt, as may be required by the director of property valuation. Second, annually, as of January 1st, supervise the listing and assessment of all real estate and personal property in the county subject to taxation except state assessed property. Third, notify each taxpayer on or before May 1st by mail directed to his last known address as to the assessed value placed upon each parcel of his real property. Such notice after 1956 shall be sent only when the assessed value of any parcel has been changed from the assessment shown from the preceding year. Failure to receive such notice shall not invalidate the assessment. Fourth, the county assessor shall be required to attend the meetings of the county board of equalization for the purpose of aiding such board in the proper discharge of its duties, and making all records available to the county board of equalization. Fifth, the county assessor shall prepare the assessment roll and certify such rolls to the county clerk. Sixth, to supervise the township trustee as deputy assessors and other deputies in the performance of their duties. Seventh, to achieve uniformity and equalization of assessment of real property. The county assessor may between April 1st and 25th of each year revise the deputy's assessments of real property. Eighth, the county assessor, acting as county clerk, trustee or deputy assessor, in setting values for various types of property as shown in the personal property assessment manuals prescribed and fur-

nished by the state Property Valuation Department. The assessed personal property is thus no longer as unequal as it once was due to the fact that if the assessment manuals are used every person owning personal property will be assessed at the same percentage. Ninth, a continuous process of appraising of real property through out the year shall be carried on by the county assessor. Tenth, the county assessor may appoint one or more advisory committees of not less than five persons representative of the various economic interests and geographic areas of the county to assist him in establishing unit land values, unit values of structures, productivity classifications for agricultural lands, adjustments for location factors, and generally to advise on assessment procedures and methods.⁹

The county clerk shall make out all real estate assessment rolls that may be required for the several assessment districts, usually by townships and cities within the county. The assessment rolls contain a correct and pertinent description of each parcel or lot of real property in numerical order as to lots and blocks, sections or subdivisions, in the respective townships or cities, as the case may be.

After the assesment rolls have been completed by the county clerk he then gives them to the county assessor. The assessment rolls shall be completed by no later than the fifteenth of December. The county assessor shall then furnish each deputy assessor with the forms

⁹1959 Supplement to General Statutes of Kansas 1949, (Cumulative), Lillie M. Washabaugh, State Printer, Topeka, Kansas, 1960, paragraph 79-1412a p. 1065.

and supplies needed to assess the property. The Rural and Urban Real Estate Assessment Field Books are the forms used by the deputy assessors to place the valuation of the property upon. These forms contain a complete description of all the real estate subject to assessment and taxation in the assessment district to which each deputy assessor has been assigned for assessment work.

Competition of the deputy assessors work shall be no latter than April 1st, and all forms must be transmitted to the county assessor and signed by the deputy assessor. The deputy assessor receives no compensation for his services in assessing until the assessment precess has been fully completed.¹⁰

The county clerk of Barton County in 1959 was Mrs. Ruth Painter who lives at 811 Kansas Street, Great Bend, Kansas. In 1938 she was deputy county clerk of Barton County. Mrs. Painter held this position from 1938 to 1953 when she was appointed to fullfill the unexpired term of the county clerk. She has now been county clerk for seven years and is up for relection in 1960; giving her a total of 20 years experience. Her educational background includes 12 years of education and one year at a business college.¹¹

In Ellis County in 1959 the county clerk was Mr. Ray J. Hammer-schmidt of 111 East 13th Street, Hays, Kansas. His former occupations

¹⁰Ibid. Paragraph 79-408, p. 1055.

¹¹This information was obtained in an interview with Mrs. Ruth Painter, County Clerk, at the Barton County Courthouse on June 27, 1960.

include farming, military service, teaching and the dry cleaning business. He became county clerk in 1957 and is now serving his third year as county clerk. In 1959 Mr. Hammerschmidt was 50 years old.¹²

Mr. Fred J. Hartman was county clerk during 1959 for Russell County. He took the office of county clerk in 1953 thus, serving a term of six years up to 1959. Mr. Hartman lives in Russell, Kansas at 224 Front Street. His former occupations have been military service, and a civilian employee at Walker Air Force Base. In 1959 Mr. Hartman age was 57.

County Property Tax Procedure

As stated by the laws of Kansas the county commissioners are to meet on the first Monday in August of each year. They are to determine the amount of money to be raised by taxes for the county. The meeting is open to the public so that they might express their views on the proposed budget for the coming fiscal year. The governing body of each unit estimates its expenditure needs for the coming year. These levies from each department are then given to the county clerk.¹³ The departments of the city, and the trustees of the townships, the boards of education, and the school district boards in a county must certify to the county clerk that all the levies are valid.

¹²This information was obtained in an interview with Mr. Ray J. Hammerschmidt, County Clerk, at the Ellis County Courthouse on June 24, 1960.

¹³General Statutes of Kansas (Annotated) 1949, op. cit., Paragraph 79-1802, p. 2581.

All levies must be certified by the 25th day of August.¹⁴ The levies are then placed upon the tax rolls of the county. The levies are then totaled and passed upon by the county commissioners.

To arrive at a county ratio income from other sources, such as public services must be taken into consideration. The difference within statutory authorization and limitations is the amount to be collected from the taxpayers in proportion to the valuation of the property each individual owns.

The tax rate, then is simply the percentage of assessed value which each property owner must pay in order to produce the necessary revenue to meet the expenses of the tax levying unit. The total tax rate paid by the owner to the county on a particular unit of property is the sum of the rates levied by the several units, state and local, in which the property is located.

Counties in the state of Kansas are the units of local administration of the property taxes. Although numerous local governing bodies have the power to levy taxes, all, including cities, must certify their levies to the county clerk for assessment and collection by the county officials on a single tax roll. While the townships and cities are used as administrative units for assessment purposes, such use is merely a step in the county assessment of property.

Assessment of county property begins in November when the county clerk calls a meeting of all deputy assessors. The county as-

¹⁴Ibid. Paragraph 79-1801, p. 2580.

essor furnishes each deputy with assessment forms prepared and prescribed by the state Property Valuation Department.¹⁵ Field books for recording information concerning land and buildings, and legal descriptions of all parcels of land in his assessment district are used. In addition, he advises and instructs the deputies, either individually or in a general meeting concerning requirements of law and the general methods to be followed.

Determination of property value is the first step in the administration of the general property tax. The laws of Kansas provide that valuation shall take place in the following manner:

Each parcel of real property shall be valued at its true value in money, the value thereof to be determined by the assessor from actual view and inspection of the property; but the price at which such real property would sell at auction or forced sale shall not be taken as the criterion of such true value....Personal property shall be valued at the usual selling price in money at the place where the same may be held; but if there be no selling price known to the person required to fix the value thereon, it shall be valued at such price as it is believed could be obtained therefor in money at such time and place.¹⁶

Deputy assessors begin their work shortly after January 1st and are required by law to be finished by April 1st.¹⁷ The valuation of property is one of the greatest problems facing the deputy assessor. He must make note of any improvements to real property and assess the

¹⁵1959 Supplement to General Statutes of Kansas 1949, (Cumulative), op. cit., paragraph 79-2441, p. 941.

¹⁶General Statutes of Kansas (Annotated), 1949, op. cit., Paragraph 79-501, p. 2549.

¹⁷Ibid. Paragraph 79-1412a, p. 1065.

valuation of such improvements.

Real estate improvements under the process of construction are to be valued for assessment purposes, but the real estate value and improvement value, are to be kept separate in the assessor's field book. It is not necessary that a building or other structure be completed in order to render it liable for assessment. If the improvement is of such a character as to make it a part of the real estate, then it is to be assessed at its true value or cost as of January 1st.

The deputy assessor from actual view, from consultation with the owner or agent thereof, and from any other sources of information that are available to him; determines as nearly as is practicable the actual value in money of all taxable real property within his township or city.¹⁸

It is the duty of the county clerk to procure from the registrar of deeds any abstract of lands entered subsequently to the first day of January of the previous year; and all such lands as shown by said abstract not so appearing on the tax rolls shall be entered upon them by the county clerk as they are received.¹⁹

When improvements to real property have come about during the previous year the county clerk is instructed to enter them upon the assessment rolls. The value of the improvements thereon shall be

¹⁸1959 Supplement to General Statutes of Kansas 1949, (Cumulative), op. cit., paragraph 79-408, p. 1055.

¹⁹Ibid. Paragraph 79-411, p. 1055.

entered on the assessment rolls in a single aggregate sum.²⁰ However, in 1956 the county was declared to be the governmental unit charged with primary responsibility for the administration of all laws relating to the assessment, review, equalization, extension, and collection of real and personal property.²¹ Thus, general supervision of assessment in each county is the function of the county assessor. This would suggest that assessment is conducted on a uniform basis, the county serving as the principale administrative unit. In fact, however, the townships and assessment districts are the actual units for property valuation in Kansas because of the necessity of relying upon the judgment of the deputy assessors for valuation.

After the assessments have been completed by the deputy assessors and returned to the county assessor he then transfers the assessed value so returned to him, to the assessment rolls. The assessment rolls are then verified and signed by the county assessor and then delivered to the county clerk by no later than the twenty-fifth day of April.²²

The county clerk may then make changes in the valuation of assessments if they do not conform with the values of the county average. Thus, the county clerk has broad powers to control the uniformity in the valuation of property not only on the township level but also on the county level.

²⁰General Statutes of Kansas (Annotated) 1949, op. cit.,
Paragraph 79-412, p. 2545.

²¹1959 Supplement to General Statutes of Kansas 1949, (Cumulative),
op. cit., paragraph 79-411a p. 1065.

²²Ibid. Paragraph 79-408, p. 1055.

The county clerk is charged with the duty to notify an individual who owns real property within the assessing district of any change in the valuation of such property. This notice is called a Notice of Assessment of Real Estate.

The county clerk then places the valuation of the individual owners property in his Real Estate Assessment Record. The county clerk and his staff then prepare the tax receipts statements showing what each taxpayer is to pay to the county based on the total amount of valuation and the amount of tax levies applied to the land.

Boards of Equalizations

County board of equalization is composed of the county commissioners. The county clerk attends all meetings in the capacity of a clerk. The Kansas law states that the board is required to meet on the third Monday in May of each year for the purpose of inquiring into the valuation of the various classes of property. They are required to check into the accuracy, completeness, uniformity of assessment, and may make changes in the assessment of property as may be necessary to secure uniform and equal assessment of all property at its actual value.²³

Statutory duties of the board are as follows: First, when real estate is assessed they may raise or lower the valuation of each tract or lot of real property which is in the opinion of the board overvalued

²³Ibid. Paragraph 79-1602, p. 1071.

or undervalued. Second, the board may also raise or lower the value of any item of personal property which it feels is overvalued or undervalued. Third, is the power to equalize the valuation of the several assessment districts in the county, either by adding to or deducting from the value of property. Fourth, where the valuation of the property is increased, the county clerk is required to notify the person affected by mail of the change in valuation. Fifth, the board shall hear and determine any complaint made by any taxpayer as to the assessment and valuation of property located within the county.²⁴

If an individual desires to go before the county commissioners acting as the county board of equalization he may do so. Thus, an individual who feels that his valuation is not just may go before this board by obtaining at the county clerks office a form entitled Complaint of Real Estate Record of Case and Disposition. Upon filing this form the individual is given a time in which he may go before the county board of equalization.

When the individual is not satisfied by the county board of equalization he still has further recourse by taking the case to the state board of equalization at Topeka, Kansas. The state board of tax appeals shall constitute a state board of equalization, and shall equalize the valuation and assessment of property throughout the state. The state board also has the power to equalize the assessments of all property in the state between persons, firms, or corporations of the same

²⁴General Statutes of Kansas (Annotated) 1949, op. cit.,
Paragraphs 79-1601 and 79-1602, p. 2578.

assessment district, between cities and townships of the same county, and between different counties of the state.

Any person feeling aggrieved by the action of the county board of equalization may, within fifteen days after the decision of the county board, appeal to the state board of equalization for a determination of such a grievance. The state board is to meet on the second Wednesday in July of each year to perform the task of equalization work. If the state board of equalization changes the valuation of the property the county taxing district is required to use the valuation so fixed by the state board of equalization in applying the tax levies to the property.²⁵

When an individual taxpayers grievance is still not satisfied he may take the case to the Kansas Supreme Court at Topeka, Kansas. The last recourse a taxpayer has is through the judicial courts. Thus, a person who is not satisfied by the valuation placed upon his property has a number of recourses to follow in seeking equalization of property assessment.

²⁵1959 Supplement to General Statutes of Kansas 1949, (Cumulative), op. cit., paragraph 79-1409, p. 1064.

CHAPTER III

REAL ESTATE ASSESSMENT RATIO STUDY

Under the laws of Kansas as set forth in the General Statutes of Kansas 1949; the register of deeds is to forward to the state Property Valuation Department all of the real estate sales within the county. The register of deeds of each county is to forward such information each month. The ratio study was commenced on January 1, 1933.

The forms furnished by the Property Valuation Department contain much of the information used by the writer. A copy of the forms will be presented in the appendix section of this report. The forms show not only the date of the sale but also the purchase price.

1. The date of the sale is evidenced by the date of the execution of the conveyance.
2. The purchase price of the property will be shown by the conveyance.
3. The total amount of Federal Revenue Tax Stamps placed upon the deed are to be counted thus, determining the purchase price.
4. If there is an existing mortgage on the real estate it will be noted but shall not be construed to be included in the purchase.
5. Register of deeds shall have the right to have access to the assessment rolls of the county clerk for the purpose of securing the tax valuations of the purchased property.¹

¹General Statutes of Kansas (Annotated) 1949, op. cit., Paragraph 79-1436, p. 2570.

A real estate assessment ratio is a study conducted by the Property Valuation Department for the purpose of showing the relation of the assessed value to the sale price of real estate. It is confined to real estate and real estate improvements only, and is prepared for the specific purpose of showing the different levels of assessment or this class of property within different areas in Kansas.

Once the data has been obtained from the county register of deeds; the ratio for each sale is then determined by dividing the combined or total assessed valuation of the land and improvements by the determined purchased price. This establishes the ratio for the transaction.

After determining the ratio of each transaction in each county, the cards or sales and their ratios of assessment are arranged in groups by counties and by class; county rural and county urban, so that a measure of central tendency can be established for each county area. This measure of central tendency, adopted for use in the study, is what is known as the median ratio. In order to find the median ratio of each county group of sales cards, the cards in the rural group and the cards in the urban group are arranged in ascending ratio order and the middle card ascertained for each group. The middle card, thus established, is the median that divides the group into two equal parts and the ratio reflected by that middle sale card represents the central tendency of ratios in that particular area. This establishes a median ratio for rural real estate and a median ratio for urban real estate in each county as reflected by the sales reported in the study.

The county ratio may be determined by weighing the rural and urban median ratios according to the proportion of the total county assessed valuation for the rural real estate and the urban real estate; the total assessed value of all rural real estate in the county, and of all urban real estate in the county was divided by the median ratio of each of these classes of property, thus computing an estimate of total value of the rural real estate, and an estimate of total value of urban real estate. This estimate of total value of each of these classes of property is the estimate of value they would have had if all property in each class had been assessed at their respective median. The estimate of total value of each of these classes of property were added together and divided into the total actual assessed value of all rural and urban real estate in the county to arrive at the county ratio. This is the method used in the study to obtain the completed county ratio of assessed valuation for each county.

A state ratio is likewise produced by dividing the total estimate of all value of all rural and urban real estate into the total actual assessed value of all rural and urban real estate in the state to arrive at the state ratio.

To obtain the required data and to effect a uniform reporting system the state Property Valuation Department has designed a form card to be used by the register of deeds in furnishing all information covering each sale as required by the statutes. The cards are of two types, rural and urban, and provide for the name of the county, city, village or township, the description of the property, grantor, grantee,

and address of grantee, the date of the deed, the amount of revenue stamps, the consideration as set forth in the deed, the assumed mortgage in the deed, if any, and the determined purchase price. The form also shows the assessed value of the land, the assessed value of the improvements on the land and the total assessed value.

Real estate in this study is limited to lands and improvements thereon which are assessed as real property and, for the purpose of the study, are classified as rural and urban. Property is considered rural if it is located outside the corporate limits of the city, town or village; and urban if it is within such limits, excepting and provided that areas which are subdivided into lots or small acre tracts which are located outside cities, towns or villages and are used for non-farming purposes are classified as urban.

The sales used in this study include bona fide sales as reflected by the actual price paid in the open market by or between a willing buyer and a willing seller. Tax sales, judicial sales, sheriff's sales, bankruptcy sales, sales between relatives, love and affection sales, sales to governmental agencies, sales to churches, charitable organizations, cemeteries, inter-company sales and all similar or forced sales are not included in the study.

Purchase price used in the real estate ratio study are taken from the conveyance, or in the absence of such information, are based upon an analysis of the revenue stamps placed on the instrument. All assumed mortgages are entered into the transaction as part of the purchase price. This procedure determines the purchase price.

State Real Estate Ratios by Percentages

<u>Year</u>	<u>Rural Ratio</u>	<u>Urban Ratio</u>	<u>State Ratio</u>
1933	92	76	86
1934	83	71	79
1935	80	71	77
1936	79	70	76
1937	76	68	73
1938	78	71	75
1939	85	69	79
1940	88	67	80
1941	83	65	76
1942	76	60	70
1943	70	59	66
1944	61	52	57
1945	64	43	50
1946	49	34	43
1947	44	30	38
1948	49	26	33
1949	38	25	32
1950	36	24	30
1951	30	25	25
1952	27	19	23
1953	26	19	23
1954	27	20	23
1955	26	19	22
1956	25	19	22
1957	26	19	22
1958	24	20	22
1959	23	19	21

This table of the state rural and urban median ratios from 1933-1959 points out two distinct trends in the assessment of real estate property within Kansas. First, that the percentage of assessment to market value has continued to decline throughout the years that the

²This material was obtained from the Property Valuation Department ratio studies of real estate in Kansas.

study has been conducted. Second, that rural real estate has been and still is assessed at a higher percentage of market value than urban real estate. This has lead the writer to conclude that there are still inequalities between rural and urban real estate assessments within the several counties.

However, during the last four years the assessment ratios have tended to remain fairly stable. The writer feels that this has been due to the important changes in the property taxation laws during the year 1956. Which declared that the county unit of government is to be charged with the primary responsibility for the administration of all laws relating to the administration, review, equalization, and collection of the property taxes. Thus, with this power the county clerk can supervise the assessment of real property, making for a more equalization of property valuations between both individuals, townships, and the counties.

The state Property Valuation Department also plays an important roll in the recent trend towards equalization of assessments throughout the entire state. It has the power to supervise and instruct the assessment procedures to be followed by the individual county clerks and county assessors.

To have equalization of assessments between the counties there must be a move towards equalization on the local levels of government. What must come first in the equalization process is correction of the situation within the counties. Once there is equalization here then action may be taken by the state to equalize the counties.

County Real Estate Assessment Median Ratios

Year:	<u>Barton</u>			<u>Ellis</u>			<u>Russell</u>		
	Median	Rural	Urban	Median	Rural	Urban	Median	Rural	Urban
1933	74	71	83	90	120	52	91	87	123
1934	81	85	71	81	90	62	105	102	125
1935	74	76	68	68	74	53	88	82	138
1936	62	63	59	55	58	46	86	78	167
1937	64	72	49	61	66	49	79	77	89
1938	52	53	51	66	71	53	78	77	81
1939	54	52	61	78	92	53	89	89	90
1940	60	64	53	83	107	50	93	100	73
1941	59	62	52	68	74	55	80	86	65
1942	55	58	50	62	70	46	88	89	84
1943	51	52	48	62	73	43	82	82	80
1944	39	39	40	52	58	40	73	73	72
1945	37	39	32	43	48	34	65	64	67
1946	33	36	28	37	40	32	56	58	50
1947	27	29	24	29	33	22	41	48	28
1948	25	29	20	28	33	20	36	42	26
1949	24	29	19	24	29	18	39	54	22
1950	28	33	23	24	33	16	32	40	22
1951	21	21	20	19	22	16	28	36	19
1952	18	18	19	20	25	14	24	28	18
1953	15	13	18	20	24	15	24	30	17
1954	19	19	19	19	22	15	25	27	21
1955	18	17	20	19	22	15	24	25	22
1956	18	18	19	17	20	14	27	29	25
1957	19	18	20	17	20	14	25	25	24
1958	18	16	21	18	21	15	25	26	24
1959	21	22	20	16	20	13	22	22	23

In studying the Real Estate Assessment Ratio Study for 1959 the writer finds that the state median for assessed real estate was 21 per cent of market value. Barton County has an median of 21 per cent.

³This material was obtained from the Property Valuation Department ratio studies of real estate in Kansas.

The urban property in this county is assessed at 20 per cent while the rural median is 22 per cent. The median for Ellis County is about 16 per cent. Urban property in this county is assessed at 13 per cent. The rural property on the other hand was found to be assessed at 22 per cent of market value. Russell County has a median of 22 per cent with urban assessment at 22 per cent and rural at 29 per cent.

However, during the last five years the ratio study reveals that in Barton, Ellis, and Russell Counties rural property is being assessed at a higher percentage than urban real estate. In 1959 both Barton and Ellis counties assessed rural properties at a higher percentage than urban properties. Only Russell County for 1959 assessed rural property lower than urban and thus only by one percentage point.

The writer would like to point out that Ellis County is assessing urban property at a far lower figure than are Barton and Russell Counties. It is these inequalities between the several counties which must be corrected. However, the writer feels that equalization should first begin at the lower levels of government, such as the townships or city taxing districts. The best way to achieve this would be to make a vigorous effort to see that all deputy assessors within the county improve the quality of their original assessments by applying the same standards in valuing and assessing similar properties.

It should also be pointed out that both Russell and Barton Counties are assessing near the state median of 21 per cent. Ellis County median is far below this average at 16 per cent. Thus showing that there are some inequalities of assessment between the counties.

Real Estate Assessment Ratio Study 1959

	<u>Barton</u>			<u>Ellis</u>			<u>Russell</u>		
Per Cent	Median 21	Rural 22	Urban 20	Median 16	Rural 20	Urban 13	Median 22	Rural 22	Urban 23
Under 5		3	8		4	56		-	2
5-9		4	9		2	38		1	2
10-14		5	42		5	95		3	6
15-19		8	101		11	90		4	17
20-24		11	138		16	21		16	37
25-29		6	48		7	12		5	20
30-34		3	12		-	4		4	6
35-39		2	14		-	2		1	7
40-44		2	3		-	3		1	2
45-49		5	2		1	-		3	2
50-54		1	2		-	1		-	3
55-59		-	3		-	-		-	2
60-64		1	-		-	-		-	-
70-74		-	1		-	1		-	-
75-79		1	1		-	-		-	-
80-84		-	-		-	1		-	-
95-99		-	-		-	1		-	-
120-up		-	-		-	2		-	-
Total Sales:		52	384		46	327		38	106

⁴This material was obtained from the Property Valuation Department ratio studies of real estate in Kansas.

This chart on page 36 shows where the sales of real estate during 1959 were placed according to their respective median. In all counties there is a wide variation of sales. In Barton County the sales of rural property lie mostly in the 15-19 and 20-24 median. While the urban sales also fall into the same range between 15 and 24 per cent. This chart confirms the county ratio median of 22 per cent for rural and 20 per cent for urban property.

A majority of Ellis county assessments are also located in the 15-19 and 20-24 range for rural real estate. However, there is a great variation in the urban sales ranging from under 5 per cent to the 15-19 percentage range. Thus the median for urban property would be near 13 per cent. The rural median is also supported by this table at 20 per cent.

In Russell county the majority of the rural properties center around the 20-24 per cent range. It too falls within the rural average of 22 per cent. A large number of the sales of urban properties lies mostly in the 15-19 through the 25-29 percentage range. This also supports the county urban average of 23 per cent.

By looking at the table one can see that not all sales of rural and urbanland are confined to one distinct area of the median. There are a large number of variations ranging from under 5 per cent to 120 per cent. It would tend to prove the fact that there are differences in assessment valuations not only between the separate counties, but also within the counties themselves. Due to these wide ranges of valuations in the ratios inequalities are bound to exist.

Rural Assessment Ratio Study

In studying the ratio sales samples for the three counties a total of 130 rural sales were received by the state Property Valuation Department. During the year of 1959 Barton County assessed its rural property at 22 per cent, Ellis County property was assessed at 20 per cent, and Russell County was valued at 22 per cent. The writer has selected arbitrarily different parcels of land which have been sold during the year of 1959. The writer wishes to show that the rural valuation of property is inequal between the three counties and also show the inequalities between the townships within the same counties. The sale of rural land in Barton County is as follows:

On December 21, 1959 the deed was recorded in the register of deeds office for the sale of the South $\frac{1}{2}$ of section 8, township 16, range 11. This 320 acres of land is assessed as containing 95 acres of no. 1 upland cultivated, 65 acres no. 1 pasture, on the southeast $\frac{1}{4}$; while on the southwest $\frac{1}{4}$, 110 acres is no. 1 upland cultivated and 50 acres of no. 1 pasture. There is also a 6 room frame dwelling, barn, and other buildings. This land sold for \$35,250.00 on December 5, 1959 and is located in Cleveland Township.

Assessed valuation of land.....	\$4,410.00
Improvements.....	1,400.00
Valuation to Sales Ratio.....	16%

In Buffalo Township property was sold for \$9,750.00 on July 7, 1959. This sale of 100 acres consisted of the north $\frac{1}{2}$ of the northwest $\frac{1}{4}$ containing 60 acres on no. 1 upland, 20 acres of no. 1 pasture and

the west $\frac{1}{2}$ of the northwest $\frac{1}{4}$ of the northeast $\frac{1}{4}$; 20 acres of no. 1 upland. This property is located in section 16, township 19, range 14. The improvements were small and there was no irrigated land listed.

Assessed valuation of land.....	\$3,620.00
Improvements.....	1,100.00
Valuation to Sales Ratio.....	48%

A quarter section in Wheatland Township was sold on April 29, 1959 for \$13,750.00. The southeast $\frac{1}{4}$ of section 19, township, 16 range 14 contains about 13 $\frac{1}{4}$ acres on no. 1 upland and 18 acres of no. 1 pasture. The improvements are listed by the assessor as poor and include a small house and barn. The land does not have any irrigationable acreage listed on the real estate assessment field book.

Assessed valuation of land.....	\$5,340.00
Improvements.....	2,500.00
Valuation to Sales Ratio.....	36%

Property was sold in Cheyenne Township on April 4, 1959. This quarter section was sold for \$16,750.00 The southeast $\frac{1}{4}$ of section 29, township 17, range 12 consists of 150 acres of no. 2 bottom land and 10 acres of no. 2 pasture. The only improvements are a frame barn with no irrigated land noted by the deputy assessor.

Assessed valuation of land.....	\$5,140.00
Improvements.....	30.00
Valuation to Sales Ratio.....	31%

In Grand Township property was sold for \$22,250.00 on March 25, 1959. The sale of 151 acres consisted of the southeast $\frac{1}{4}$ of section

31, township 17, range 13 with 124 listed as no. 2 upland cultivated and 27 acres no. 1 pasture. The house is built of native stone as are all the other buildings located on this quarter. The assessor listed no other improvements or irrigationable land.

Assessed valuation of land.....\$4,595.00

Improvements..... 750.00

Valuation to Sales Ratio..... 25%

In Ellis County during the year 1959 there were a total of 46 rural real estate sales. The county ratio study states that the average of the sales median is about 20 per cent.

A large tract of property in Riverview Township containing 720 acres sold for \$39,750.00 on March 18, 1959. Only the surface rights were sold. This land is located in sections 15, and 22, township 11, range 27. The assessor valued the land in section 15 as 15 acres of no. 1 bottom land, 190 acres of no. 2 bottom land, and 110 acres of no. 2 pasture. Section 22 contains 120 acres of no. 1 pasture and 200 acres of no. 2 pasture on the other parcels there are 80 acres of no. 1 pasture and 67 acres on no. 2 pasture. No improvements were listed and there was no mention of irrigated land by the assessor.

Assessed valuation of land.....\$9,495.00

Valuation to Sales Ratio..... 24%

This 160 acres was sold on October 27, 1959 for \$16,000.00. The land is located in Buckeye Township in the southwest $\frac{1}{4}$ of section 11, township 13, range 18. This land was assessed as containing 160 acres of no. 2 upland cultivated. The assessor listed no improvements

or irrigation in his field assessment report.

Assessed valuation of land.....\$3,520.00

Valuation to Sales Ratio..... 22%

A quarter section of land was sold in Pleasant Hill Township on August 28, 1959 for \$18,250.00. This quarter section contains about 40 acres of no. 1 upland, 70 acres of no. 2 upland, and 50 acres of no. 1 pasture. The improvements include a frame house, barn, and other buildings on section 29, township 14, range 19.

Assessed valuation of land.....\$2,770.00

Improvements..... 450.00

Valuation to Sales Ratio..... 18%

In Wheatland Township property was sold for \$8,500.00 on September 8, 1959. This sale consisted of the southeast $\frac{1}{4}$ of section 27, township 15, range 18. The assessor listed the land as 160 acres of no. 2 pasture land. The assessors field book listed no improvements for this land.

Assessed valuation of land.....\$1,440.00

Valuation to Sales Ratio..... 17%

A quarter section of land was sold in West Hamilton Township on March 3, 1959 for \$11,000.00. This quarter contains about 7 acres of no. 2 upland and 153 acres of no. 2 pasture. The land is located in section 5, township 12, range 20. No improvements were listed in the assessment field book.

Assessed valuation of land.....\$1,310.00

Valuation to Sales Ratio..... 12%

During the year 1959 there were 38 sales of rural real estate in Russell County. The county ratio study reveals that the average of valuation to sales price is about 22 per cent for this limited number of sales for the year.

A large tract of land was sold containing 320 acres of land on April 7, 1959 for \$34,750.00. The land is located in Grant Township, the southwest $\frac{1}{4}$ of section 30, township 14, range 14 and the northwest $\frac{1}{4}$ of section 31, township 14, range 14. The southwest $\frac{1}{4}$ contains 110 acres of no. 2 upland and 50 acres of no. 2 pasture. The northwest $\frac{1}{4}$ includes 80 acres of no. 2 upland and 80 acres of no. 2 pasture. The improvements include an eight room house, barn, and other buildings. All improvements are frame and not modern.

Assessed valuation of land.....\$6,720.00

Improvements..... 750.00

Valuation to Sales Ratio..... 21%

Purchased on September 4, 1959 was 360 acres of land located in section 5, township 11, range 13 of Waldo Township. The price paid for this property was \$24,750.00. The property was assessed as 220 acres of no. 2 upland and 80 acres of no. 1 pasture. The records showed that there were no improvements on this property.

Assessed valuation of land.....\$6,790.00

Valuation to Sales Ratio..... 27%

A quarter section in Waldo Township was purchased for \$5,750.00. The location of the land is section 10, township 11, range 13. This property was assessed as containing 118 acres of no. 2 upland and 39

acres of waste land. The purchase date was December 24, 1959. There were no listed improvements on this property.

Assessed valuation of land.....\$2,320.00

Valuation to Sales Ratio..... 40%

The southwest quarter of section 3, township 15, range 14 was purchased on April 15, 1959. The selling price being \$10,000.00. The land is located in Lincoln Township. An assessment listed the property as 160 acres of no. 2 upland. There were no improvements listed on the assessment rolls.

Assessed valuation of land.....\$4,770.00

Valuation to Sales Ratio..... 48%

In Luray Township a tract of land totaling 200 acres was sold on May 27, 1959 for \$13,750.00 This property is located in sections 7, 8, and 32, township 11, range 12. The combined assessment for the property is listed as 110 acres of no. 2 upland and 90 acres of no. 2 pasture. The real estate assessment field book lists no improvements for this property.

Assessed valuation of land.....\$4,660.00

Valuation to Sales Ratio..... 34%

The selected sales of the rural property in the three counties shows two types of inequalities of property assessment. The first is that each of the properties selected were from a different township. Thus showing the inequalities between the local township assessment of rural property. It points out the inequalities of valuation that exists between the three counties of the study.

The assessments in all three counties show a wide range of valuations. Barton County had a low range of assessment at 16 per cent, while the high range was 48 per cent. In Ellis County the selected rural sales samples show the same trend of assessments. Their range was from 12 per cent as a low to 24 per cent as a high. Russell County also had a wide range in its assessments the low was 24 per cent while the high was 48 per cent.⁵

The writer due to the limitations of space included just a very selected sample of rural real estate valuations. However, this selected sample points out the wide variations which the rural properties are being assessed. These wide variations in assessments can not be tolerated if the property tax system is to endure the true test of a proportional tax. Thus for every taxpayer to pay according to what he owns or holds; the valuation of this property must also be accurate not only within the county but between them. Thus with a correct valuation each taxpayer can pay his proportional share of the property taxes as are levied by the governmental units.

Urban Assessment Ratio Study

In studying the ratio sales samples for the three counties a total of 807 urban sales were received by the state Property Valuation Department. During 1959 Barton County had a median valuation of urban

⁵This information was obtained from the Kansas Ratio Studies for 1959 and the Barton, Ellis, and Russell County Rural Real Estate Assessment Field Books.

property at 20 per cent, Ellis County property was valued at 13 per cent, and Russell County had a median of 23 per cent.

The writer has selected arbitrarily different urban properties which have been sold in the three counties during 1959. Photographs have been taken by the writer of selected urban properties located in the three major cities of the counties included in this study. The photographs are located in appendix A. They were selected to show the inequalities of urban real estate assessments not only between the city taxing districts of the three counties; but also the inequalities of assessment between the counties themselves.

A table on page 36 of this report shows where each urban sale is located by the percentage of its valuation to sales price. Here again there are wide variations in the assessment of urban property. The majority of the variations are, however, confined to the middle class range of valuations between 10 and 30 per cent of market value. This wide differential of valuations means that some taxpayers are paying more in proportion to the valuation of their urban property than are others.

This inequality of assessment procedures falls not only between the counties, but within them. Thus as the writer has stated before, this leads to an inequalization of property tax payments upon the valuation of urban property owned by many individuals whose property has a high valuation placed upon it. Those individuals in the upper percentages are paying a far greater share of the proportional property taxes than are those whose valuations are low.

By studying the chart on page 36 one can see that there are a great number variations in the assessment procedures. There is no one set valuation placed upon all the property. It is the judgment of the deputy assessor how much a tract of urban property is worth. Thus with this limited number of sales in the ratio study one can see, that a great number of inequalities exist in the assessment procedures of real estate in the three counties.

It is the suggestion or recommendation can cure the inequalities of real estate assessment.

Starting with the statutory requirement that all tangible property shall be assessed at its true value in money had been violated in all of the counties studied. Thus, where one county is assessing at 25 per cent, another at 20 per cent, and another at 30 per cent; there are bound to be inequalities of real property assessment. The tables on page 36 reveal that the assessment percentages are becoming lower and lower as the years progress.

The level of assessments are not uniform among the several counties studied. The state ratio study on page 36 shows that some property is assessed at more than three times the amount of similar property in another district. This differential can not be tolerated any longer if the property tax is to remain a true proportional tax system.

A majority of the counties assess rural properties at a higher valuation rate than urban properties. This is shown in the ratios for 1939 in the three counties. Norton and Mills Counties assess rural

CHAPTER IV

CAUSES FOR THE INEQUALITIES

In making this study the writer has found many inequalities of real estate assessments on both the county level and township or city level. It is difficult to pin point one major cause for these inequalities of assessments. The problem of inequalities is a multiple problem. No one suggestion or recommendation can cure the inequalities of real estate assessment.

Starting with the statutory requirement that all tangible property shall be assessed at its true value in money has been violated in all of the counties studied. Thus, where one county is assessing at 20 per cent, another at 25 per cent, and another at 30 per cent; there are bound to be inequalities of real property assessment. The ratio studies on page 34 reveal that the assessment percentages are becoming lower and lower as the years progress.

The level of assessments are not uniform among the several counties studied. The state ratio study on page 36 shows that some property is assessed at more than three times the amount of similar property in another district. This differential can not be tolerated any longer if the property tax is to remain a true proportional tax system.

A majority of the counties assess rural properties at a higher valuation rate than urban properties. This is shown in the ratios for 1959 in the three counties. Barton and Ellis Counties assess rural

property at a higher percentage than urban property. Only Russell has a lower percentage of assessment on rural property by one percentage point.

In the many interviews conducted by the writer all persons agreed that the inequalities were not as great within the townships as between them. Between the townships is where the greatest number of inequalities of assessment occur. This fact is due to the deputy assessor who assess each township by using his judgment on the valuation of the property. Thus when each township is assessed by a different assessor there are bound to be large differences in the assessment of both rural and urban properties. The writer feels that by having a full time assessor for each county would do much to correct this problem of inequalities between the townships.

Competitive Undervaluation

The writer feels that this is one of the major causes of the inequalities of real property assessment. Mr. Carl A. Gray, chief valuation engineer, for the Property Valuation Department stated that this is the most common reason used by the counties to escape the payment of their fair share of the property taxes to the state. Even when two or more primary assessment districts are grouped together into a larger district for taxing purposes each will try to lower its valuation so as to escape paying the just share of its taxes.

Competitive undervaluation does not hurt the local taxing units when it comes to receiving its percentage of tax receipts from the

state. Because on the local front the tax receipts from the state are figured on a population basis. The school tax receipts from the state is a good example of this procedure.

The eastern counties are the real taker of this process for they have the larger population, yet they value their property at an extremely low rate. This is because they can receive over their just share of the state tax expenditures and only pay a smaller amount of taxes in proportion to the property they own.. All of the people in Kansas should pay the same proportional amount of taxes as to an equal valuation of the property which they own.

Administrative Problems

The biggest administrative problem in the assessment of real property is the use of only part time deputy assessors, which are ex officio township trustees of each township. Thus, the deputy assessor who is elected for the job of township trustee becomes automatically the deputy assessor for this same township. This extensive reliance on the part-time assessing officers for each district is a grave mistake in our taxing administration procedures.

As stated before in the report, real estate is to be assessed only once by the deputy assessor, and only the additional improvements to the property are assessed after they are added to the real property. This is the procedure followed by the county assessor in the assessment of real property. This the writer feels is in conflict with the property taxation laws of Kansas. It is stated in the laws of Kansas

that the assessment of real property shall be continuous throughout the year, however, the deputy assessors are only allowed a period of 60 days to complete the assessments of both real and personal property in their respective taxing districts. Thus, with only the one assessment of real property it must be completed in an efficient manner or the inequalities will continue to exist throughout the years.

In order to receive a good staff of qualified assessors the pay scale must be adequate to attract them. The salaries provided for the assessing officers and the deputies are totally inadequate. Thus, with inadequate salaries the caliber of assessors is likely to be low resulting in poor assessing by these persons.

There should be more use of maps and plats to determine the value of real property. The administrative funds provided to do an adequate job of locating and describing the property is totally lacking. Thus, with poor and inadequate use of the materials available to the assessor inequalities of assessments are bound to exist.

The county board of equalization has the administrative function of correcting any inequalities of assessment within or between the separate taxing units of the county. This board, however, meets only for a few weeks in May of each year for the purpose of equalizing assessments. It was found through numerous interviews that the taxpayer pays no attention to the valuation notice sent out to him by the county clerk. The inequalities come to light when the taxpayer receives his tax receipt notice in November. Thus it is now too late for the county board of equalization to hear the taxpayers complaint.

Township Assessment

The writer has studied the methods of real property assessment in regards to the county and township levels. Under the present laws of Kansas the county is the principle assessing district. However, each township still maintains its own deputy assessor for the assessment of property located within the township. Thus there are still numerous assessing districts, each assessor using his value judgement will value the property located within his own assessment district. This valuation of each township by a separate assessor leads to a wide range of assessment valuations between the townships.

Inequalities between the townships are thus, greater than the inequalities within the townships. This is because each assessor has his own ideas on how a certain piece of property is to be assessed. This assessment of property by the deputy assessors of each county will lead to a great number of inequalities upon the county level also.

CHAPTER V

SUMMARY AND CONCLUSIONS

Findings

After making a study of the real estate property tax system in Barton, Ellis, and Russell Counties for 1959, it is apparent that inequalities are to be found at both the county level and the township level. Such a situation causes individuals owning property to be penalized when the property is not assessed at the same percentage of its market value.

This difference in the assessment rate of real property can lead to competitive undervaluation by both the county and the township in trying to avoid the payment of property taxes. Thus, continuing to widen the gap between assessments and to farther the inequalities of the property tax system.

Assessed valuation placed on many houses are not equal with their original cost of construction or present value if purchased on the open market. The assessed valuation of many tracts of farm and pasture land does not compare to the price they would command if sold or bought in an open and free sale. In many instances real property values have not been adjusted to the increase in the general price level, which our economy has gone through during the past several years. The property valuation law states that all property shall be valued at market value in terms of money; this law is being violated in all three counties of the study.

In making this final summary the writer would like to review some of the practices and rules which govern the assessment of real property in the state of Kansas. Original assessments are made by the deputy assessors of each township or city taxing district. The county clerk is authorized to increase or decrease the assessment of property located within his district. The county clerk is authorized to place omitted lands on the assessment rolls, and the county assessor after the close of the assessment period may assess the omitted property.

Excessive valuations should be reduced by the county assessor and the county board of equalization. Clerical errors are to be corrected by the county clerk at any time up to November 1st. Any taxpayer may appeal to the county board of equalization for a review of his assessment. Also within 15 days after the decision of the county board of equalization; an appeal may be made to the state Board of Tax Appeals. The Property Valuation Department assesses the property of railroads, and over the road owned vehicles, owned, used, and operated in the state by motor carriers, and also the property of telephone, telegraph, pipeline, and electric power companies.

One of the significant problems found in this study was the lack of local county internal equalization and correction of the existing inequalities within the county. By and large, the inequalities in the property assessment system on the local system constitutes the greatest single defect in the property assessment system of Kansas. The correction of this major weakness will go far towards putting the property tax on an acceptable basis with the taxpayers.

There has been a persistent tendency in the state of Kansas to assess property at a level far below that required by statute. Moreover, there is a tendency for the assessment level to decline continuously. This reduction will have to raise significantly in order to get the additional revenue need to increase the expenditures of the state.

In making this study the writer has found that there are numerous inequalities both between the counties and townships. The ratio study shows that there are inequalities of assessment between the individual parcels of rural real estate. Some of these valuations range as low as 5 per cent of market value to over 48 per cent. Also urban real estate is being assessed at a great number of variations among the counties as well as on the township levels. These variations of assessment practices by the counties cause taxpayers whose assessments are close to market value to pay a higher proportion of taxes than those who have a lower valuation.

Recommendations

The Kansas property tax laws have been revised both in 1956 and in 1958. However, these revisions have not cleared up the vast amount of problems still causing the differences in our property valuation system. One of the main objectives recommended by the writer is that there be laws passed that will assure local uniformity of assessment. The assessments should be equal among the property units of the same class in the same ownership group; for example among farm real estate tracts and urban real estate property. There should also be equality

between owner groups; for example between owners of rural and urban real estate. Also there should uniformity among classes of property; such as between farm real estate and farm personal property.

The writer feels that equality among property units of the same class in the same ownership group is the foremost problem to be strived for. This is a primary requirement because it provides the basic uniformity between taxpaying neighbors. When this assessment task is accomplished, it is possible to make equitable adjustments between owner groups and between classes of property. Without this primary local equalization, however, adjustments between groups and classes will retain all the local inequality defects.

External equalization between counties is also in need of improvement. Here also inequality exists not only within classes of property but also between owner groups and between classes. State equalization board, for example, has the problem not only of ironing out farm real estate assessments between counties; but also of correcting inequalities which appear in farm and urban real estate between counties, and of equalizing real and personal property between counties. This extension of equalization power on the state level would then make the property tax a true proportional tax. The writer feels that county equalization on a state level must be had in order to defeat the procedure of competitive undervaluation among the counties.

It is further recommended that the state choose a desirable level of assessment and hold it. Thus property assessed at a certain percentage all over the state by the counties would do much to correct

the property tax inequality problems. Everyone would then pay his fair and just share of the property tax. The property tax is a proportional tax; and for everyone to pay accordingly to what he owns, we must have a state wide average level of assessment.

It is recommended that the local township assessing district be done away with. The townships are too small to support assessors with the proper qualifications to do the job of assessing. The county is considered to be the center of control, but in actual practice the deputy assessor still does the county assessing.

Also recommended is that the county hire a full-time assessor. The county clerk has too many other functions to perform to do a good job of assessing. This local assessment district should be large enough in taxable resources to permit the employment of one full-time assessor and at least one assistant. This means that three things must be done; first, as suggested before, the township should be eliminated as an assessment district; second, that the county should be the basic local unit with one full-time assessing officer in charge of all assessing procedures throughout the entire county; third, that in the most thinly populated areas, it may be necessary to create multi-county districts in order to have an efficient and economical assessment unit.

The writer recommends that with a full-time assessor who is appointed, a median may be worked out so that better assessment measures will be employed. An appointed assessor may be able to come closer to providing the impartial assessment service needed.

Since local inequalities are the major defect in the assessment

the assessor if any impartiality of assessment existed.

It is further recommended that the county clerk pay closer attention to the state ratio study. The county clerk is in an excellent position to use the assessment sales ratios. He can check the sales to determine if they are bona fide and he can use the ratio results to measure the uniformity of assessment that he is achieving. The county clerk should run border checks with counties located near him to determine how each counties assessments are running.

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Mr. Hammerschmidt, County Clerk, Hays County Courthouse, Hays, Kansas, June 24, 1960.

Mr. Marques, Wilfred B. County Commissioner, Barton County Courthouse, Great Bend, Kansas, June 27, 1960.

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Mr. Shaffer, Fred. County Commissioner, Russell County Courthouse, Russell, Kansas, June 27, 1960.

APPENDIXES

APPENDIX A

URBAN ASSESSMENT RATIO STUDY

The home pictured below is located at 2701 Bonita Street in Great Bend, Kansas. This home is located in the middle of the block in the high middle class district of the city. It was purchased for \$16,850.00 on June 4, 1959.



JUN 60

The assessed valuation of the home pictured is shown below:

Lot valuation.....	\$ 150.00
Improvements valuation.....	<u>3,000.00</u>
Total valuation.....	\$3,150.00
Valuation to Sales Ratio.....	19%

The home in this picture is located next to a corner lot at 2609 Coronado Street, Great Bend, Kansas. It is beautifully landscaped and was purchased for \$29,250.00 on May 12, 1959. This home is located in one of the better additions of the city.



JUN 60

The assessed valuation of this home in 1959 was as follows:

Lot valuation.....	\$ 300.00
Improvements valuation.....	<u>4,200.00</u>
Total valuation.....	\$4,500.00
Valuation to Sales Ratio.....	15%

This beautiful brick home sold for \$15,750.00 on July 13, 1959. Located at 2727 Coronado Street in Great Bend, Kansas it is is one of the higher classresidential districts. This home is very beautifully landscaped with a large front area.



JUN 60

In 1959 the assessed valuation of this home was as follows:

Lot valuation.....	\$ 300.00
Improvements valuation.....	<u>3,500.00</u>
Total valuation.....	\$3,800.00
Valuation to Sales Ratio.....	24%

A beautiful old brick home with a large lot was purchased on July 1, 1959. This house is located on 3001 16th Street, Great Bend, Kansas. The purchase price for this home was \$29,750.00. It is located in the upper class of residential homes.



The assessed valuation of the home pictured is shown below:

Lot valuation.....	\$ 750.00
Improvements valuation.....	<u>6,000.00</u>
Total valuation.....	\$6,750.00
Valuation to Sales Ratio.....	23%

The home in this picture is located on the corner lot at 3100 Meadow Lark Street, Great Bend, Kansas. It is beautifully landscaped and was purchased for \$29,750.00 on March 21, 1959. This home is to be found in one of the better residential districts of the city.



Assessed valuation of this home in 1959 was as follows:

Lot valuation.....	\$ 225.00
Improvements valuation.....	<u>4,500.00</u>
Total valuation.....	<u>\$4,725.00</u>
Valuation to Sales Ratio.....	16%

A beautiful brick home on 2109 25th Street sold for \$17,550.00 on July 3, 1959. The house located in Great Bend, Kansas is in the high middle class range of homes. This location is in the middle of the block.



JUN 60

In 1959 the assessed valuation of this home was as follows:

Lot valuation.....	\$ 230.00
Improvements valuation.....	<u>3,600.00</u>
Total valuation.....	\$3,830.00
Valuation to Sales Ratio.....	22%

Another brick home was sold in Edgepark addition on September 10, 1959. The purchase price for this home was \$17,450.00. It is one of the newest and better homes in this addition. This home is located at 2202 24th Street in Great Bend, Kansas.



JUN

60

The assessed valuation of this home in 1959 was as follows:

Lot valuation.....	\$ 230.00
Improvements valuation.....	<u>3,270.00</u>
Total valuation.....	\$3,500.00
Valuation to Sales Ratio.....	20%

This brick home located on Broadway Street, Great Bend, Kansas was sold for \$15,250.00. The house was purchased on February 28, 1959. It is one of the older houses in the Westside addition. The home is located in a middle class district.



JUN 60

The assessed valuation of the home pictured is shown below:

Lot valuation.....	\$ 165.00
Improvements valuation.....	<u>3,100.00</u>
Total valuation.....	\$3,265.00
Valuation to Sales Ratio.....	21%

The home pictured is located in the middle of the block at 1313 Warner Road in Great Bend, Kansas. It is beautifully landscaped and was purchased for \$14,750.00 on December 12, 1959. This house is located in the middle class residential district of Westside addition.



In 1959 the assessed valuation of this home was as follows:

Lot valuation.....	\$ 350.00
Improvements valuation.....	<u>4,750.00</u>
Total valuation.....	\$5,100.00
Valuation to Sales Ratio.....	35%

This brick and frame house is located at 1108 Warner Road. The home is in the Westside addition of Great Bend, Kansas. This beautiful house was sold for \$18,150.00. It was sold on October 17, 1959. The location of the lot is in the middle class range of homes.



In 1959 the assessed valuation of this home was as follows:

Lot valuation.....	\$ 180.00
Improvements valuation.....	<u>3,000.00</u>
Total valuation.....	\$3,180.00
Valuation to Sales Ratio.....	18%

This two-story frame home is located at 309 west 6th Street, Hays, Kansas. It is a well built and ideally located. The purchase price was \$18,500.00 on August 15, 1959. This home is located in the older section of the city.



The assessed valuation for this home in 1959 was as follows:

Lot valuation.....	\$ 425.00
Improvements valuation.....	<u>2,450.00</u>
Total valuation.....	\$2,875.00
Valuation to Sales Ratio.....	16%

This beautiful brick and frame home sold for \$11,750.00 on March 17, 1959. Located at 1312 MacArther Road in Hays, Kansas it is in one of the newer residential districts of the city. It is located in the middle of the block.



JUN 60

In 1959 the assessed valuation of this residence was as follows:

Lot valuation.....	\$ 75.00
Improvements valuation.....	<u>1,925.00</u>
Total valuation.....	\$2,000.00
Valuation to Sales Ratio.....	17%

This home located in the middle of the block on 2011 Eisenhower Road, Hays, Kansas was sold on March 3, 1959. It is located in the Hilltop 2nd addition. Purchase price for this dwelling was \$10,300.00. The house is one of the newest in the addition.



Assessed valuation of the dwelling pictured is shown below:

Lot valuation.....	\$ 75.00
Improvements valuation.....	<u>1,800.00</u>
Total valuation.....	\$1,875.00
Valuation to Sales Ratio.....	18%

At 419 West 17th Street in Hays, Kansas a dwelling was sold for \$12,500.00. This house is located on the corner lot in the picture. It was purchased on March 13, 1959. This location is in the middle class range of houses.



JUN 60

In 1959 the assessed valuation for this home is as follows:

Lot valuation.....	\$ 200.00
Improvements valuation.....	<u>1,450.00</u>
Total valuation.....	\$1,550.00
Valuation to Sales Ratio.....	12%

This brick home located on 509 East 19th Street in Hays, Kansas sold for \$11,750.00. The house was purchased on March 17, 1959. It is one of the newer homes in the old residential district of the city. The home is located in the middle class range of homes.



JUN 60

In 1959 the assessed valuation of this home was as follows:

Lot valuation.....	\$ 100.00
Improvements valuation.....	<u>2,450.00</u>
Total valuation.....	\$2,550.00
Valuation to Sales Ratio.....	22%

This beautiful and well located home is to be found at 404 West 20th Street, Hays, Kansas. Purchased on Feburary 4, 1959 this home sold for \$18,000.00. It is located in the middle of the block. The area is ideally situated for this price range of home.



JUN 60

In 1959 the assessed valuation of this home is as follows:

Lot valuation.....	\$ 100.00
Improvements valuation.....	<u>2,250.00</u>
Total valuation.....	\$2,350.00
Valuation to Sales Ratio.....	13%

This beautiful home is located at 1316 Marshall Road, Hays, Kansas. It was sold for \$13,750.00 on April 16, 1959. The dwelling is frame and located in the middle of the block. Located in the middle class range it has a fine location.



In 1959 the assessed valuation of this dwelling was as follows:

Lot valuation.....	\$ 75.00
Improvements valuation.....	<u>2,600.00</u>
Total valuation.....	\$2,675.00
Valuation to Sales Ratio.....	19%

Purchased for \$7,750.00 on June 1, 1959 this home is located at 409 East 17th Street, Hays, Kansas. This lot is located in the older section of the city. This house is very old and is located on a very small lot in the eastern part of the city.



Assessed valuation of this property in 1959 was as follows:

Lot valuation.....	\$125.00
Improvements valuation.....	<u>575.00</u>
Total valuation.....	\$700.00
Valuation to Sales Ratio.....	9%

A beautiful brick house is located at 108 West 17th Street in Hays, Kansas. The purchase price for this impressively landscaped home was \$14,500.00 on April 4, 1959. This home is small but very well constructed. It is located in one of the better sections of the city.



The assessed valuation of this dwelling in 1959 is shown below:

Lot valuation.....	\$ 275.00
Improvements valuation.....	<u>2,725.00</u>
Total valuation.....	\$3,000.00
Valuation to Sales Ratio.....	21%

A large frame house was sold on July 31, 1959. Purchase price was \$17,750.00. It is located at 107 East 16th Street in Hays, Kansas. The house is the one in the left side of the picture. It is located in the older section of the city.



Assessed valuation of this dwelling during the year 1959 is:

Lot valuation.....	\$ 600.00
Improvements valuation.....	<u>3,900.00</u>
Total valuation.....	\$4,500.00
Valuation to Sales Ratio.....	25%

This small but well constructed house is located at 305 East 23rd Street, Hays, Kansas. Purchased on November 14, 1959 this home sold for \$10,250.00. It is located in the northeastern section of the city. The residential location is ideal.



In 1959 the assessed valuation of this house is as follows:

Lot valuation.....	\$ 100.00
Improvements valuation.....	<u>1,050.00</u>
Total valuation.....	\$1,150.00
Valuation to Sales Ratio.....	11%

This large and modern home is located at 634 Sunset Street in Russell, Kansas. It is one of the newer homes in the southeast part of the city. The purchase price for this dwelling was \$13,750.00 on April 13, 1959. This home is located in a very fine residential area.



JUN 60

Valuation placed upon this dwelling in 1959 was as follows:

Lot valuation.....	\$ 400.00
Improvements valuation.....	<u>3,000.00</u>
Total valuation.....	\$3,400.00
Valuation to Sales Ratio.....	25%

A beautiful brick home on 306 Ober Street, Russell, Kansas sold for \$16,750.00. The dwelling was purchased on December 2, 1959. The residence is located in the eastern part of the city. Located in a modern district this residence is situated on a corner lot.



JUN 60

The valuation of this home as placed upon it by the assessor is:

Lot valuation.....	\$ 300.00
Improvements valuation.....	<u>3,950.00</u>
Total valuation.....	\$4,250.00
Valuation to Sales Ratio.....	25%

This beautiful brick home is located at 807 East 2nd Street in Russell, Kansas. The grounds are impressively landscaped and the lot is large. It was purchased in May 16, 1959 for \$12,250.00. The home occupies the lot on the corner.



JUN 60

The assessors valuation of this dwelling is as shown below:

Lot valuation.....	\$ 190.00
Improvements valuation.....	<u>3,185.00</u>
Total valuation.....	\$3,375.00
Valuation to Sales Ratio.....	28%

The home pictured below is located at 1507 North Elm Street in Russell, Kansas. This corner lot residence was sold for \$15,750.00 on January 21, 1959. This dwelling is located in one of the newest residential districts of the city.



Assessment valuation placed upon this property is shown below:

Lot valuation.....	\$ 110.00
Improvements valuation.....	<u>2,890.00</u>
Total valuation.....	\$3,000.00
Valuation to Sales Ratio.....	19%

This small but attractive house is located at 1731 Kansas Street, Russell, Kansas. Purchased on August 10, 1959 this house sold for \$9,150.00. It is located in one of the newer additions of the city. The home is situated in the middle of the block.



JUN 60

The assessed valuation of the home pictured is shown below:

Lot valuation.....	\$ 150.00
Improvements valuation.....	<u>2,000.00</u>
Total valuation.....	\$2,150.00
Valuation to Sales Ratio.....	23%

The home pictured below is located in the northern part of Russell, Kansas, at 1521 Kansas Street. The house occupies one of the middle lots on the block. It was purchased on May 29, 1959 for a sum of \$9,250.00. The residential district is perfect.



JUN 60

In 1959 the assessed valuation for this home was as follows:

Lot valuation.....	\$ 150.00
Improvements valuation.....	<u>1,950.00</u>
Total valuation.....	\$2,100.00
Valuation to Sales Ratio.....	23%

Located at 96 South Maple Street, Russell, Kansas this house was purchased for \$8,250.00. It is situated in the middle of the block. The home was sold on May 27, 1959. Most of the residents in this part of the city are older type homes.



JUN 60

The assessed valuation of the home pictured is shown below:

Lot valuation.....	\$ 150.00
Improvements valuation.....	<u>900.00</u>
Total valuation.....	\$1,050.00
Valuation to Sales Ratio.....	13%

This small modern dwelling is located at 324 South Maple Street in Russell, Kansas. It is one of the newer homes in the south part of the city. The purchase price for this home was \$10,250.00 on May 15, 1959. It is located on the corner lot.



JUN 60

Assessment valuation placed upon this property is shown below:

Lot valuation.....	\$ 200.00
Improvements valuation.....	<u>2,600.00</u>
Total valuation.....	\$2,800.00
Valuation to Sales Ratio.....	27%

The home in this picture is located next to a corner lot at 254 South Maple Street, Russell, Kansas. It is beautifully landscaped and was purchased for \$13,025.00. On October 31, 1959 this house was sold. This home is located in one of the better additions of the city.



JUN 60

Assessors valuation of this dwelling is shown below:

Lot valuation.....	\$ 200.00
Improvements valuation.....	<u>2,700.00</u>
Total valuation.....	\$2,900.00
Valuation to Sales Ratio.....	22%

This beautiful frame home sold for \$12,574.00 on May 25, 1959. It is situated in a very fine residential area of Russell. The lot is located in the middle of the block. It has a very large front area, but the width is very small. The address of this home is 228 South Maple.



JUN 60

In 1959 the assessed valuation of this home was as follows:

Lot valuation.....	\$ 200.00
Improvements valuation.....	<u>2,600.00</u>
Total valuation.....	\$2,800.00
Valuation to Sales Ratio.....	22%

APPENDIX B

URBAN REAL ESTATE ASSESSMENT CARD

FORM - 168 PVD - U	COUNTY		DATE OF DEED									
	NAME	SUBURBAN	MO	DAY	19	C	CNTY.	T.U.	YR.	PUR.PRICE	ASSESSED V.	RATIO
	DESCRIPTION		DATE DEED RECORDED									
	OF CITY		MO	DAY	19							
	LOTS		AMOUNT REVENUE STAMPS ON DEED									
	BLOCK OR		PURCHASE PRICE PER STAMPS									
	STREET		CONSIDERATION IN DEED									
	ADDITION		ASSUMED MORTGAGE		BALANCE DUE							
			\$		\$							
			DETERMINED PURCHASE PRICE									
			\$									
	GRANTOR		ASSESSED VALUE LAND									
		\$										
GRANTEE		ASSESSED VALUE IMPROVEMENTS										
		\$										
ADDRESS OF GRANTEE		TOTAL ASSESSED VALUATION										
		\$										
Book		Page										

RURAL REAL ESTATE ASSESSMENT CARD

FORM - 167 PVD - R	COUNTY			DATE OF DEED									
	NAME OF TOWNSHIP			MO	DAY	19	C	CNTY.	T.U.	YR.	PUR.PRICE	ASSESSED V.	RATIO
	DESCRIPTION			DATE DEED RECORDED									
	SEC. TWP. RANGE			MO	DAY	19							
				AMOUNT REVENUE STAMPS ON DEED									
				PURCHASE PRICE PER STAMPS									
				CONSIDERATION IN DEED									
				ASSUMED MORTGAGE		BALANCE DUE							
				\$		\$							
				DETERMINED PURCHASE PRICE									
				\$									
	GRANTOR			ASSESSED VALUE LAND									
			\$										
GRANTEE			ASSESSED VALUE IMPROVEMENTS										
			\$										
ADDRESS OF GRANTEE			TOTAL ASSESSED VALUATION										
			\$										
Book			Page										

APPENDIX C

NOTICE OF ASSESSMENT OF REAL ESTATE

NOTICE OF ASSESSMENT OF REAL ESTATE

Changed ☐ Current or New ☐

You are hereby notified that the assessment of the following described Real Estate has been assessed for the year as shown below:—

DESCRIPTION OF PROPERTY:

	Land	Improvements	Total
Assessment for current year, 19_____:	\$ _____	\$ _____	\$ _____
Assessment for preceding year, 19_____:	\$ _____	\$ _____	\$ _____
Dated this _____ day of _____, 19_____			

Form 168—Complaints must be filed in writing with County Clerk on or before May 5th of current year.

RUTH PAINTER, Co. Clerk
Assessor, Barton County, Kansas

NOTICE OF TIME AND PLACE FOR HEARING OF COMPLAINT OF ASSESSMENT

NOTICE OF TIME AND PLACE FOR HEARING OF COMPLAINT OF ASSESSMENT

The complaint of assessment of the following described property, filed by you on the _____ day of _____, 19_____, will be heard at _____ o'clock, _____ M., in the _____ room in the County Courthouse of _____, _____, Kansas.
(County) (City)

(Description of Property)

Dated _____

Ruth Painter County Clerk

Form 170

Barton County, Kansas

APPENDIX D

URBAN REAL ESTATE ASSESSMENT FIELD BOOK

REAL ESTATE ASSESSMENT FIELD BOOK

OWNER

[illegible]

APPENDIX E

RURAL REAL ESTATE ASSESSMENT FIELD BOOK

REAL ESTATE ASSESSMENT FIELD BOOK

OWNER

LEGAL DESCRIPTION:

TOWNSHIP-CITY-SUBDIVISION

SEC
LOT

RANG

SCHOC
DIST.H. S.
Dist.

DIS

LAND ASSIGNATION	NO. ACRES	VALUATION PER ACRE	VALUATION BY CLASSIFICATION	IMPROVEMENT LIST	INSERT (S) W L	DIMENSION SIZE	SQUARE FEET	YEAR BUILT	APPRAISER'S ESTIMATE OF VALUE	CONSTRUCTION			CONDITION		
										TYPE	NO. ROOMS	MODERN YES-NO	GOOD FAIR POOR	Y N	
IRRIGATED	1														
	2			DWELLINGS											
BOTTOM ULTIVATED	1			BARNs											
	2			SILOS											
UPLAND ULTIVATED	1			ALL OTHER BUILDINGS											
	2														
WET GRASS ENCLOSURE OR PASTURE	1														
	2														
WET GRASS ENCLOSURE OR PASTURE	1			PERMANENT ATTACHED MACHINERY											
	2														
WASTE	X														
TOTALS		X	(1) \$	TOTAL VALUATION OF ALL IMPROVEMENTS										(2) \$	

[illegible]

APPENDIX F

REAL ESTATE ASSESSMENT RECORD -- TOWNSHIPS

**REAL ESTATE OW
BARTON COU**

COMPLAINT OF ASSESSMENT (REAL ESTATE) RECORD OF CASE & DISPOSITION

Date 19

Complaint or Docket No.

COUNTY BOARD OF EQUALIZATION OF COUNTY, KANSAS

The undersigned owner of the property hereinafter described, hereby complains of the assessment of such property for the year 19, made by the assessor prior to May 1 of said year:

Description of Property:

Type of Assessment	Lots or Land	Improvements	Attached Mach.	Total Assessment
Valuation as Fixed by Deputy or Assessor	\$			
Valuation as Claimed by Complainant	\$			
Valuation as Determined by Board of Equalization	\$			

Description of Lots, Land or Improvements, if any

Present use:

Fair value as of January 1 of current year \$ If rented, state gross annual rental value \$

Year of acquisition by present owner Cost of acquisition \$ Was property acquired at private sale or otherwise Basement Number of Floors Number of Baths Number of Apartments

How heated Type of Construction Cost of Construction \$ Date of Construction

What improvements added since construction

Year added Cost of added improvements \$

Is property solely or partly occupied by owner Amount of unpaid balance on mortgage \$ Date of mortgage

Amount and kind of insurance on premises \$ Kind

Description of any comparable properties, and the assessment thereof, upon which complainant relies as evidence of inequality of assessment of complainant's property if that be a ground of complaint.

Other grounds of complaint: